IN THE CLAIMS:

1. (Amended) A pharmaceutical formulation [including] comprising: spray dried powder particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereof, both to taste mask and to provide sustained release of said compounds.

2. (Amended) The [A] formulation of [as claimed in] claim 1, wherein said core element has a particle size of between 0.1 μm and 250 μm.

3. (Amended) The [A] formulation of [as claimed in] claim 2, wherein said particle size is in the range of from 35 μm [and] to 175 μm.

4. (Twice Amended) The [A] formulation of [as claimed in] claim 1, wherein said coating comprises less than 23% of the weight of the formulation.

5. (Amended) The [A] formulation of [as claimed in] claim 4 wherein said coating comprises less than 20% of the weight of the formulation.

6. (Twice Amended) The [A] formulation of [as claimed in] claim 1, wherein said polymeric coating is an ethyl cellulose coating.

7. (Twice Amended) The [A] formulation of [as claimed in] claim 1, wherein the thickness of said coating is within the range of from about 0.005 to 25μm.

8. (Twice Amended) The [A] formulation of [as claimed in] claim 1, wherein said pharmaceutically active compound is paracetamol.[:]

9. (Twice Amended) The [A] formulation of [as claimed in] claim 1, wherein said pharmaceutically active compound is clarithromycin.

11. (Amended) A method of preparing a formulation of [as claimed in] claim 1, comprising: [including the steps of] mixing said core element and said coating in a diluent to form a mixture; and spray drying said mixture to form a powder.

Please add new claims 13 and 14 as follows:

--13. The formulation of claim 1 wherein the powder particles are produced in a spray dryer utilizing a two fluid nozzle.

14. The method of claim 11 wherein the powder particles are produced in a spray dryer utilizing a two fluid nozzle.